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error of Ohio, in obedience to a general public sentiment throughout the State appointed an honorary tax commission to examine the tax laws and recommend such changes or amendments as would adjust any inequality existing in the burdens of taxation. This commission suggested that art. 12, sec. 2 be amended and that in place of the clause requiring that all property should be taxed by a uniform rule, the following should be substituted: "The general assembly shall have power to establish and maintain an equitable system for raising State and local revenue. It may classify the subjects of taxation so far as their differences justify the same, in order to secure a just return from each. All taxes and other charges shall be imposed for public purposes only and shall be just to each subject. The power of taxation shall never be surrendered, suspended, or contracted away." If this proposed amendment is passed by the legislature and favorably considered by the people, it will mean that this narrow, restraining constitutional limitation on the legislature and the tax system of the State, will be removed and the legislature allowed to introduce a system more in harmony with present day needs, demands and experiences.

ROBERT ARGYLL CAMPBELL.

Home Rule in Taxation. A bill has been submitted to the Rhode Island legislature, which, if passed, will provide for home rule in taxation by permitting any town or city to exempt certain forms of personal property and improvements. It states that if one-tenth of the qualified electors of any town or city file a petition with the town or city clerk asking that the electors may cast their ballots for or against the exemption of personal estate, or improvements, or both, from taxation, then the town or city clerk must give notice that such petition has been filed, in his warrant calling the town, ward, or district meeting and must also provide ballots having the issue asked for in the petition printed thereon. If a majority of the electors voting at the election are in favor of exempting either personal property or improvements, or both, then such property is to be exempt and the town or city may assess its ratable estate in excess of one and one-half per cent of its ratable value.

ROBERT ARGYLL CAMPBELL.

Telephone and Telegraph Companies—Regulation. A bill (H. B. no. 763) has been introduced in the Ohio legislature of 1908 regulating

and declaring telephone and telegraph companies whose lines are wholly or partially within the State to be common carriers.

The railroad commission of Ohio is given power to fix and regulate rates within the State, to determine how and in what manner telephone and telegraph companies may occupy public thoroughfares of cities and villages when local authorities fail to grant such rights and privileges. In fixing and regulating telephone rates, the railroad commission is to fix a reasonable rate based upon the number of subscribers, not in the aggregate, but according to the number of bona fide subscribers for telephone service which each of such telephone companies may have, but in no case is the rate so fixed to exceed a dividend earning of 8 per cent of the money actually invested by such company in its equipment.

Telephone companies are required to perform all necessary acts to connect their respective lines so that the patrons of one can talk direct to the patrons of other lines. Any willful delay in so connecting is declared an offense under the provisions of the act. In case of disagreement between the companies, the railroad commission is to order such physical connection, prescribe the manner and apportion the cost.

The bill forbids the charging of patrons of a connected line a fee in excess of that charged its own customers for similar service from the connected station to the same place, and provides that the charge for the interchange of *local* service shall not exceed five cents for a three minutes' talk, the charges to be prorated between the connecting companies.

The railroad commission is to receive and hear complaints as to the service, rates, or the manner in which such telephone or telegraph companies are occupying the public highways so that it can expeditiously and effectively carry out the provisions of the act, and is given such other powers in the regulation of telephone and telegraph companies as it is authorized and empowered to do under the law creating the railroad commission.

A penalty of not more than \$500 for the first and not more than \$1000 for each subsequent offense is prescribed.

The Ohio legislators have introduced other bills relating to the regulation of telephone companies. H. B. no. 715 authorizes the councils of cities and villages to regulate and by ordinance fix telephone rates, and grants to the cities and villages accommodations for a fire and police telephone system free of charge. H. B. no. 908 enables municipalities, at the time of authorizing the mode of the use of the streets, to enter into contracts fixing rates. H. B. no. 1037 places telephone companies

under the jurisdiction of the railroad commission of Ohio, provides for investigations as to the reasonableness of rates and services and grants to the railroad commission power to substitute a reasonable for an unreasonable rate, an adequate for an inadequate service. By this bill it is declared unlawful for two or more competing telephone companies, by contract, purchase and sale, or otherwise, to combine the exchange or exchanges, or any long distance or toll lines owned or controlled by either of them, or for any telephone company, to connect any telephone exchange owned or controlled by it with the toll or long distance lines of any competing company.

LAURA SCOTT.

Wage Boards in Sweated Industries. A bill providing for the establishment of wage boards in sweated industries has been introduced in the British parliament. The bill applies only to particular trades specified in the schedule, but the home secretary is empowered to extend its provisions to other trades.

The wage boards are to be composed of representatives of employers and employees in equal numbers and a chairman chosen by the members or nominated by the home secretary. Power is given to the boards to fix a minimum rate for time-work or for piece-work and the rates may be varied according to the kind of work, the persons employed, or the locality of the employment.

The payment of the minimum rate by employers is to be enforced by the factory inspectors and the payment of less than the minimum is made punishable by imprisonment.